

Amendments to House Bill No. 183
1st Reading Copy

Requested by Representative Cary Smith

For the House Human Services Committee

Prepared by Jaret Coles
January 26, 2011 (6:44am)

1. Page 4, line 29 through line 30.

Following: "means"

Strike: "an individual"

Insert: "a Montana resident"

Following: "taxpayer"

Strike: "directly"

Following: "or"

Strike: "whose compensation is"

Insert: "a Montana resident who is an independent contractor and who provides services to the taxpayer, the remuneration for which the taxpayer"

2. Page 5, line 10.

Following: "section."

Insert: "This section does not prevent an employer from claiming an exclusion, deduction, or credit for qualified health insurance expenses that exceed the amount for which the credit is allowed under this section."

3. Page 5.

Following: line 16

Insert: "(8) "Montana resident", for the purpose of determining eligibility for the tax credit provided in this section, means a resident as defined in 15-30-2101."

Renumber: subsequent subsections

4. Page 10, line 22.

Strike: "the deduction has not been included in"

Insert: "premiums were not deducted in calculating"

- END -